

TAFT, STETTINIUS & HOLLISTER

1800 STAR BANK CENTER
425 WALNUT STREET
CINCINNATI, OHIO 45202-3957

WASHINGTON, D.C. OFFICE
SUITE 500 — 825 INDIANA AVENUE, N.W.
WASHINGTON, D.C. 20004-2901
202-628-2838
FAX: 202-347-3419

513-381-2838
CABLE: TAFTHOL TWX: 810-461-2623
FAX: 513-381-0205

COLUMBUS, OHIO OFFICE
SUITE 1000 — 33 NORTH HIGH STREET
COLUMBUS, OHIO 43215-3022
614-221-2838
FAX: 614-221-2007

May 18, 1992

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Interstate Commerce Commission
12th Street & Constitution Ave., N.W.
Washington, D.C. 20423
Attn: Mildred Lee
Room 2303

17799
MAY 18 1992 - 4 50 PM

INTERSTATE COMMERCE COMMISSION 2-140A007

Dear Ms Lee:

I have enclosed herewith an original and one copy of the document described below, to be recorded pursuant to Section 11303 of Title 49 of the U.S. Code.

This document is a Bill of Sale, a primary document, dated March 31, 1992.

The names and addresses of the parties to the document are as follows:

BUYER: The David J. Joseph Company
300 Pike Street
Cincinnati, Ohio 45202

SELLER: Helm Financial Corporation
One Embarcadero Center
San Francisco, CA 94111

The equipment covered by the enclosed document is sixty-five (65) 3,850 cubic foot, 54' 7" 100 ton high side rotary dump gondolas built in 1968 by Dispatch Shops currently bearing the reporting marks set forth in Appendix A hereto.

A fee of \$16.00 is enclosed. Please return the original executed copy of the enclosed document to:

Philip F. Schultz, Esq.
Taft, Stettinius & Hollister
1800 Star Bank Center
425 Walnut Street
Cincinnati, OH 45202-3957

MAY 18 1992 4 45 PM '92
MOTOR OPERATING UNIT

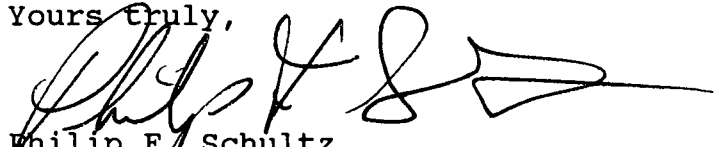
Interstate Commerce Commission
May 18, 1992
Page 2

A short summary of the document to appear in the index follows:

Bill of Sale from Helm Financial Corporation, One Embarcadero Center, San Francisco, CA 94111 to The David J. Joseph Company, 300 Pike Street, Cincinnati, Ohio 45202 dated March 31, 1992 and covering sixty-five (65) 3,850 cubic foot, 54' 7" 100 ton high side rotary dump gondolas built in 1968 by Dispatch Shops.

Please call me if you should have any questions.

Yours truly,

A handwritten signature in black ink, appearing to read "Philip F. Schultz", with a long horizontal flourish extending to the right.

Philip F. Schultz
Attorney for
The David J. Joseph Company

PFS/bv
Enclosure

iccca.djj

APPENDIX A

UNIT NUMBERS

Description: Sixty-five (65) 3,850 cubic foot, 54'7", 100 ton, high side, rotary dump gondolas built in 1968 by Dispatch Shops

MARK: MCHX

2102	2132	2179	2220	2260
2103	2135	2183	2222	2261
2111	2137	2184	2223	2263
2112	2139	2190	2225	2264
2113	2144	2195	2227	2265
2114	2151	2197	2231	2269
2115	2152	2199	2233	2270
2116	2153	2201	2237	2273
2117	2154	2204	2241	2276
2118	2167	2205	2245	2277
2121	2169	2208	2249	2278
2123	2173	2216	2250	2280
2129	2178	2219	2256	2284

17799

RECORDATION NO. _____ FILED 1425

MAY 18 1992 4:50 PM

INTERSTATE COMMERCE COMMISSION

CERTIFICATE

The undersigned, Stephen M. Griffith, Jr., a notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.

Stephen M. Griffith, Jr.
Notary Public/

STEPHEN M. GRIFFITH, JR., Attorney at Law
NOTARY PUBLIC - STATE OF OHIO
My Commission has no expiration
date Section 147.03 O.R.C.

BILL OF SALE

MAY 18 1992 4 50 PM

INTERSTATE COMMERCE COMMISSION

For and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, HELM FINANCIAL CORPORATION ("Company") does hereby sell, assign and transfer unto THE DAVID JOSEPH COMPANY ("Buyer"), and its successors and assigns, all of the Company's right, title, and interest in and to the units of railroad rolling stock described in APPENDIX A hereto (the "Equipment").

This Bill of Sale is given pursuant to that certain Purchase and Sale Agreement dated March 19, 1992 by and between Buyer and Company (the "Agreement") and neither expands upon nor limits the right and obligations of the parties under the Agreement.

The Company hereby warrants to Buyer, and Buyer's successors and assigns, as follows:

1. That the Company is the lawful owner of the Equipment and has good, valid, and merchantable title thereto, free and clear of any charge, lien, encumbrance, or other claim or interest of any nature whatsoever;
2. That the Company has full power and authority to sell and convey the Equipment; and
3. That the Company has not executed any other Bill of Sale or other instrument which by its term purports to transfer title to the Equipment, or any interest therein, to any other person or entity.

The Company further agrees to forever warrant and defend the title to the Equipment unto Buyer, its successors and assigns, against all lawful claims.

EXCEPT FOR THE WARRANTY OF TITLE SET FORTH IN THIS BILL OF SALE AND THE REPRESENTATIONS AND WARRANTIES OF THE COMPANY AS TO TITLE TO THE EQUIPMENT SET FORTH IN THE AGREEMENT, THE EQUIPMENT IS BEING SOLD TO BUYER BY THE COMPANY "AS-IS" "WHERE-IS", WITHOUT ANY OTHER REPRESENTATIONS AND WARRANTIES, WHETHER WRITTEN, ORAL OR IMPLIED, AND THE COMPANY SHALL NOT, BY VIRTUE OF HAVING SOLD THE EQUIPMENT HERewith, BE DEEMED TO HAVE MADE ANY REPRESENTATION OR WARRANTY AS TO THE MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OPERABILITY, DESIGN OR CONDITION OF, OR AS TO THE QUALITY OF THE MATERIAL OR WORKMANSHIP IN, THE EQUIPMENT.

IN WITNESS WHEREOF, the undersigned has executed this
Bill of Sale as of the 31st day of March, 1992.

WITNESS:

William J. Dacis
Vice President - Finance

HELM FINANCIAL CORPORATION

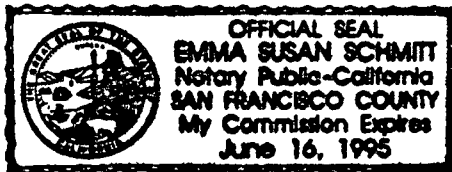
BY:

TITLE:

[Signature]
President

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

On this 31ST day of March, 1992, before me personally appeared Richard C. Kuehner, to me personally known, who, being by me duly sworn, says that he is a President of Helm Financial Corporation, and that the foregoing Bill of Sale was signed on behalf of said corporation by authority of its Board of Directors. Further he acknowledged that the execution of the foregoing Bill of Sale was the free act and deed of said corporation.



Emma Susan Schmitt
Notary Public

[Notarial Seal]

My commission expires: June 16, 1995

APPENDIX A TO
BILL OF SALE

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high side, rotary dump gondolas built in 1968 by
Dispatch Shops

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